

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SMOKELESS, LOOSE, & LITTLE CIGAR TOBACCO TAX RETURN

FOR DRA USE ONLY

For tax period beginning _____ and ending _____
Mo Da y Year Mo Da y Year

Due date is the 15th day following the end of the reporting period.

STEP 1 PLEASE PRINT OR TYPE	WHOLESALER		LICENSE NUMBER	
	NUMBER AND STREET		FEDERAL EMPLOYER IDENTIFICATION NUMBER	
	CITY/TOWN, STATE & ZIP CODE		Filing Status (Check One) <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly	
STEP 2 RETURN TYPE	Check one of the following <u>ONLY</u> if applicable (see instructions) <input type="checkbox"/> INITIAL RETURN <input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN		CONTACT TELEPHONE NUMBER (OPTIONAL)	
STEP 3 FIGURE YOUR TAX	1 Smokeless Tobacco sold or distributed in New Hampshire		1	
	2 Loose Tobacco sold or distributed in New Hampshire		2	
	3 New Hampshire Smokeless and Loose Tobacco (Line 1 plus Line 2).....	3		
	4 New Hampshire Smokeless and Loose Tobacco Tax (Line 3 x _____ %)(see instructions for applicable percentage).....		4	
	5 Little Cigars (not stamped) number sold _____ x\$0.0665		5	
	6 Total Tax Liability (Line 4 plus Line 5)		6	
STEP 4 FIGURE YOUR CREDITS INTEREST AND PENAL- TIES	7 Credits:			
	(a) Advance payments	7(a)		
	(b) Credit carried over from prior taxable period	7(b)		
	(c) Paid with original return (Amended Return only).....	7(c)		
	7 Enter the sum of Lines 7(a) through 7(c).....		7	
	8 Balance of tax due (Line 6 minus Line 7).....		8	
	9 Additions to tax:			
	(a) Interest	9(a)		
	(b) Failure to Pay.....	9(b)		
	(c) Failure to File.....	9(c)		
9 Enter the sum of Lines 9(a) through 9(c)		9		
STEP 5 FIGURE YOUR BALANCE OR OVERPAY- MENT	10 Balance due with this return (Line 8 plus Line 9)	PAY THIS AMOUNT →	10	
	Make Check Payable to: State of New Hampshire			
	11 Overpayment (Line 6 minus Line 7 plus Line 9).....	11	← DO NOT PAY	
	12 Apply Overpayment to:			
	(a) Credit applied to next tax period.....	DO NOT PAY →	12(a)	
		12(b)		
SIGNA- TURE	Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)			
	SIGNATURE (IN INK) OF WHOLESALER		SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER	
	TITLE		DATE	
	TITLE		DATE	

FOR DRA USE ONLY

MAIL
TO: NH DRA
DOCUMENT PROCESSING DIVISION
PO BOX 637
CONCORD NH 03302-0637

PREPARER'S TAX IDENTIFICATION NUMBER

PREPARER'S ADDRESS

CITY/TOWN, STATE & ZIP CODE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SMOKELESS, LOOSE AND LITTLE CIGAR TOBACCO TAX RETURN
LINE-BY-LINE INSTRUCTIONS

WHO MUST FILE

ALL WHOLESALERS: "Wholesaler" means any legal entity doing business in New Hampshire who shall purchase unstamped smokeless and loose tobacco products directly from a licensed manufacturer, and who shall sell products to licensed wholesalers, sub-jobbers, vending machine operators, retailers, and those persons exempted from the tobacco tax under RSA 78:7-b.

NEED HELP?

Call Customer Service at (603) 271-2191, Monday through Friday, 8:00 am - 4:30 pm.

WHEN TO FILE

All wholesalers shall report their tax liability for the collection of the tax on a monthly basis. Return is due on or before the fifteenth day of the month following the end of the reporting period. U.S. Post Office postmark is proof of date filed. Permission to file quarterly MUST be pre-approved by the Department in writing.

WHERE TO FILE

Mail your return to:
New Hampshire Department of Revenue Administration
Document Processing Division
P.O. Box 637
Concord, New Hampshire 03302-0637

FORMS MAY NOT BE FILED BY FAX

STEP 1

Type or print name and address of wholesaler and enter the license number and the federal employer identification number. Check the appropriate box to indicate whether this is a monthly or quarterly return.

STEP 2 RETURN TYPE

If applicable, check the box indicating whether this is an initial (the first Form DP-151 you have ever filed); an amended (a second or additional return filed for any one reporting period); or a final return (the wholesaler has ceased to exist or when the wholesaler ceases to sell smokeless, loose and Little Cigar tobacco products). Attach an explanation for an amended or final return.

REPORT ALL MONEY ITEMS IN WHOLE DOLLARS

STEP 3 FIGURE YOUR TAX

Line 1 Enter the total dollar value of all **smokeless tobacco products sold or distributed in New Hampshire** by the wholesaler during this reporting period, include dollar value of sample or gratis smokeless tobacco products at the usual wholesale price value in New Hampshire.

Line 2 Enter the dollar value of all **loose tobacco sold or distributed in New Hampshire**. Include dollar value of sample or gratis loose tobacco products at the usual wholesale price value in New Hampshire.

Line 3 Calculate the taxable New Hampshire smokeless and loose tobacco sales and enter the result on Line 3.

Line 4 Figure your smokeless and loose tobacco tax by multiplying Line 3 by the applicable rate from the chart below and enter the result on Line 4.

RATES

01/01/2001 - 06/30/2001	18.10%	07/01/2001 - 12/31/2001	15.20%
01/01/2002 - 06/30/2002	16.50%	07/01/2002 - 12/31/2002	19.70%
01/01/2003 - 06/30/2003	21.90%	07/01/2003 - Present	19.00%

Please see RSA 78:7-c

For rates in other years, contact the Department.

"Loose" tobacco became taxable effective July 1, 2005.

Little Cigars became taxable effective July 1, 2008, at a proportional rate.

Line 5 Little Cigars sold at retail in packages containing quantities other than 20 or 25 shall be reported and tax paid at a rate proportional to the current "B" tax stamp of \$1.08, which is \$0.054 per Little Cigar. Pursuant to RSA 78:7, the tax shall not apply to sales of individual Little Cigars at the retail level. (TIR 2008-04)

Line 6 Total Tax Liability - Line 4 plus Line 5

STEP 4 FIGURE YOUR CREDITS INTEREST AND PENALTIES Line

7(a) Enter the amount of any advance payments made. Attach an explanation.

Line 7(b) Enter the amount of any credit carried over from the prior tax period.

Line 7(c) Enter the amount paid with the original return if this is an amended return. Attach explanation.

Line 7 Enter the total of Lines 7(a) through 7(c) on Line 7.

Line 8 Enter the amount of Line 6 minus Line 7 on Line 8.

Line 9(a) Interest is calculated on the balance of tax due (Line 8) from the original due date to the date paid. Please contact the Department at (603) 271- 2191 for the current rate or visit our web site at www.nh.gov/revenue. The rate is established by the Department pursuant to RSA 21-J:28.

Line 9(b) A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due and the failure to pay is due to willful neglect or intentional disregard of the law, but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

Line 9(c) A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfilled. The total amount of this penalty shall not exceed 25% of the balance of tax due (on Line 8) or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.

Line 9 Enter the total of lines 9(a) through 9(c) on line 9.

STEP 5 FIGURE YOUR BALANCE OR OVERPAYMENT

Line 10 Enter sum of Line 8 and Line 9 on Line 10, this is the total balance due. If less than \$1.00 do not pay, but still file the return. Make check or money order payable to: STATE OF NEW HAMPSHIRE. Payment must accompany the return. To ensure that the check is credited to the proper account, please put the license number on the check.

Line 11 If you have overpaid (if Line 10 is a negative amount) enter Line 6 minus Line 7 plus Line 9.

Line 12 The taxpayer has an option of applying any part of the overpayment or the total amount of the overpayment as a credit on its next taxable period. Enter the desired credit on Line 12(a). The remainder, which will be refunded, should be entered on Line 12(b). If Line 12(a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.

SIGNATURE

The return must be dated and signed (in ink) by the wholesaler. If the return was completed by a paid preparer, then the preparer must also date and sign the return (in ink), and enter his or her federal employer identification number or his or her preparer tax identification number and complete address.